

For Immediate Release
March 24, 2014**NR 43-14-G**
Contact: Jaime Garza
1-916-327-8988**New Sales and Use Tax Rates Effective April 1, 2014**

Sacramento – The California State Board of Equalization (BOE) wants to remind seller's permit holders and consumers that new sales and use tax rates take effect April 1, 2014. Voters in eight California cities approved sales and use taxes with rate increases that take effect on this date. Voters in two cities approved extending their city-wide sales and use tax rates. These cities and the new, applicable tax rates are included in a [Special Notice](#) sent to BOE seller's permit holders.

Eight Cities with New Tax Rates	Old Rate	New Rate April 1, 2014
City of Antioch (located in Contra Costa County)	8.50%	9.00%
City of Huron (located in Fresno County)	8.225%	9.225%
Town of Corte Madera (located in Marin County)	8.50%	9.00%
City of Larkspur (located in Marin County)	8.50%	9.00%
Town of San Anselmo (located in Marin County)	8.50%	9.00%
City of San Rafael (located in Marin County)*	9.00%	9.25%
City of Stockton (located in San Joaquin County)	8.25%	9.00%
City of Scotts Valley (located in Santa Cruz County)	8.25%	8.75%
District Taxes Extended in Two Cities	Rate	New End Date
City of El Monte (located in Los Angeles County)	9.50%	3/31/2019
City of Rohnert Park (located in Sonoma County)	8.75%	None

* The city-wide district tax of 0.50% which began 4/1/06 expires on 3/31/14; however, voters approved a district tax with a rate of 0.75%, operative 4/1/14.

Retailers generally must apply the new tax rate if they:

- Operate outside the taxing area, but are engaged in business within the area and sell merchandise for use in the area.
- Sell autos, boats, or aircraft to customers who register them within the taxing area.
- Collect tax on lease payments from property used in the taxing area.
- Are engaged in business in the taxing area and have merchandise sold and delivered within the area.
- Common scenarios in which retailers are considered to be engaged in business in the area include, but are not limited to:
 - Having a business location in the tax area;
 - Delivering into the tax area using their vehicles; or
 - Having a representative in the area that makes sales, deliveries, installations, or takes orders.

If a retailer is not required to collect the additional tax as described above, the purchaser may be responsible for reporting and remitting use tax to the BOE. The purchaser's responsibility depends upon the circumstances of the sale or use of the property.

California cities and county sales and use tax rates are available at www.boe.ca.gov/cgi-bin/rates.cgi or call BOE's Customer Service Center at 1-800-400-7115.

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The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects \$56 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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